

House Bill 412

By: Representatives Lumsden of the 12th, Stephens of the 164th, Gravley of the 67th, Powell of the 171st, and Hitchens of the 161st

**A BILL TO BE ENTITLED
AN ACT**

1 To amend Chapter 5C of Title 48 of the Official Code of Georgia Annotated, relating to
2 alternative ad valorem taxes on motor vehicles, so as to provide an exclusion for motor
3 vehicles owned or leased by or to a nonprofit organization or entity that is exempt from
4 taxation under Section 501(c) of the federal Internal Revenue Code which provides fire
5 protection and firefighting services to communities in this state; to provide for related
6 matters; to repeal conflicting laws; and for other purposes.

7 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

8 **SECTION 1.**

9 Chapter 5C of Title 48 of the Official Code of Georgia Annotated, relating to alternative ad
10 valorem taxes on motor vehicles, is amended in subsection (d) of Code Section 48-5C-1,
11 relating to definitions, exemption from taxation, allocation and disbursement of proceeds
12 collected by tag agents, fair market value of vehicle appealable, and report, by adding a new
13 paragraph to read as follows:

14 "(19) Motor vehicles owned or leased by or to a nonprofit organization or entity that is
15 exempt from taxation under Section 501(c) of the federal Internal Revenue Code which
16 provides fire protection and firefighting services to communities in this state shall not be
17 subject to the state and local title ad valorem tax fees provided for under paragraph (1)
18 of subsection (b) of this Code section."

19 **SECTION 2.**

20 All laws and parts of laws in conflict with this Act are repealed.